

W.S. 1
Citizen
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A SHOP-KEEPER in Edinburgh, his LETTER, A NEW PHILOSOPHER,

Or a Peep into the management of this City: He's neither for, nor against the Duke of Buccleugh, nor Sir Laurence Dundas, nor none of the Magistracy, only 20,000 l. is too high a sum to be mismanaged or spent; but our Citizen has not taken notice of the drouth of our drinkers.—See the *Act of James V.*

THE late political contests in this city appear to me of very little consequence, nor do I think it of any importance to the inhabitants whether the Duke of Buccleugh or Sir Laurence Dundas govern the city, as long as the present constitution of the burgh remains. This constitution, Sir, is founded in slavery. Nine tenths of the principal inhabitants have no vote in chusing the members of the town council. In fact the town-council elect their successors, and thus they may be said to be *self-elected* (a principal totally repugnant to every idea of the British constitution); for if a junto of worthless men should ever get into the town-council, they may elect successors of the same stamp, who when they got out of office, will chuse the former electors, and so a rotation of the same men may govern us for ever. They may squander away the public revenue, they divide the spoil among themselves without any person to call them to account. Such is the true, dismal picture of the constitution under which the inhabitants of the metropolis of Scotland have lived for many years, with a tameness and servility which show they deserve the yoke they bow under.

I am a shop keeper in Edinburgh, and have a family of six children, which, owing to the heavy taxes of government and of this city, I have very great difficulty; to bring up, far more to give them a proper education. I shall at present only say a few words upon the taxes laid on by the city of Edinburgh, which every person must acknowledge are heavy, oppressive, and ruinous to trade. If Sir, these taxes were expended for the good of the inhabitants, for the ornament or convenience of the city, no person would pay them with greater cheerfulness than I; but if, great part of the public money shall be spent in bridge-committees, in eating, drinking, and gormandising, the inhabitants ought to put an immediate stop to such practices. Were I to allow my servants to collect large sums of my money, and spend them without giving any account, I would be thought a madman. Is the public less mad in allowing *their* servants (for the magistrates and council are only our servants, though they sometimes pretend to be our masters) to spend 20,000 l. a-year for their money without any account?

I know we will be told, that our affairs are managed with great care and economy; but the mere telling us so is no proof to many of us who have reason to think otherwise. Let the principal inhabitants meet together, and appoint a committee to wait upon the town council, and demand inspection of their books. If our funds are well managed this reasonable request will, it is presumed be immediately granted. If our money is squandered away, we will be told we have no business to look into our own affairs. Should this be the case, the inhabitants would be entitled to *refuse* paying any taxes, till the saw how the money they had already given was appropriated. This measure however would be attended with some inconveniencies, as the town council would thereupon refuse to pay their creditors. There is another remedy pointed out by Lord Kames, in his excellent essay upon the corruption and venality of the town councils in Scotland. He tells us the inhabitants have a right to call their magistrates to account. By an act of James V. it is enacted "that all provosts, bailies, or aldermen, of burghs, shall bring yearly to the exchequer at a day certain, the compt-books of their common good, to be seen and considered by the Lord Auditor; *giff the same be expended for the common weal of the burgh or not, under the penalty of losing their freedom*, and that the same magistrates, warn yearly fifteen days before their coming to the chequer, all those who are willing to come for examining the said accounts, that they may *impugn the same, in order that all murmur may cease.*"

The excellent practice continued for a long period of time, till the inhabitants tamely submitted to the iron kind of oppression, and—justice. Lord Kames tells us, that the town of Edinburgh having failed for a short time to produce their accounts, agreeable to the above act of parliament "Captain Thomas Hamilton merchant there, by an action in Exchequer, compelled the Magistrates to produce upon oath their treasurer's accounts."

As to the meeting of the inhabitants I hinted above, we all remember with what advantage a similar measure was attended a few years ago, when the magistrates wanted to lay on new taxes to bring in water, without accounting for the funds they had already received.

I have thus pointed out an easy remedy to redress our grievance, and shall only add, that if we have not spirit and public virtue enough to follow the examples of our Ancestors, we deserve to groan under the yoke of oppression, to be cheated out of our money, and to have our children reduced to poverty and want.

Edin. Sept. 26. 1777.

A CITIZEN